

FY2015-16

44 Rosebud County 0790 Forsyth Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification						
Business Manager/Clerk:	Robert Martelle	Phone #: (406) 346-2796				
(Signature)		(Date)				
Chair, Board of Trustees:	Layton Salsbery	(Euc)				
Chair, Doard of Trustees.	Layton Saisocry					
(Signature)		(Date)				
County Superintendant	Joby Parker					
(Signature)		(Date)				

Software

Tyler Technologies (CSA/Infinite Visions) Accounting Package:

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



FY2015-16

44 Rosebud County 0790 Forsyth Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
005	Medicaid	STATE		State
016	Aggregate Reim/Indirects	LOCAL	2015-16	Local
316	Title I Improving Basic Programs	FEDERAL	044-0790-3116	84.010A
415	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	S358a151792	84.358B
776	IDEA Part B (Trans from Coop)	FEDERAL	09-9692-77-16-ALLO	84.027A



44 Rosebud County 0790 Forsyth Elem

Dalance Sheet					
		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	294,378.00	95,064.00	150,375.00	15,508.00
02	Taxes Receivable - Real and Personal (120-149)	10,712.00	1,342.00	825.00	
03	Taxes Receivable - Protested (150-159)	1,274.00	185.00	105.00	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	20,188.00	8,445.00		
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	326,552.00	105,036.00	151,305.00	15,508.00
DEI	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	1,521.00	70.00		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	1,521.00	70.00		
DEI	TERRED INFLOWS				
36	Deferred Inflows (680)	11,986.00	1,527.00	930.00	
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	23,676.00			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	289,369.00	103,439.00	150,375.00	15,508.00
52	TOTAL FUND BALANCE/EQUITY	313,045.00	103,439.00	150,375.00	15,508.00
53	TOTAL LIABILITIES AND FUND BALANCE	326,552.00	105,036.00	151,305.00	15,508.00



44 Rosebud County 0790 Forsyth Elem

Datanee Sheet				
Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund	
(13)	(14)	(15)	(17)	
		. ,		
	133,264.00	(48,960.00)		
	,	, , , ,		
		58,220.00		
	133,264.00	9,260.00		
		1,634.00		
	133,264.00	7,626.00		
	133,264.00	9,260.00		
	133,264.00	9,260.00		
	Tuition Fund	Tuition Fund (13) (14) 133,264.00 133,264.00 133,264.00 133,264.00 133,264.00	Tuition Fund Retirement Fund Programs Fund (13) (14) (15) 133,264.00 (48,960.00) 58,220.00 133,264.00 9,260.00 1,634.00 133,264.00 7,626.00 133,264.00 9,260.00	



44 Rosebud County 0790 Forsyth Elem

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)
ASS	ETS AND OTHER DEBITS	(10)	(1)	(20)	(21)
01	Cash & Investments (101-119) Less Warrants Payable (620)				25,538.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				25,538.00
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				25,538.00
52	TOTAL FUND BALANCE/EQUITY				25,538.00
53	TOTAL LIABILITIES AND FUND BALANCE				25,538.00



FY2015-16

44 Rosebud County 0790 Forsyth Elem

Metal Mines Tax Reserve Fund Impact Aid Fund Litigation Reserve Fund Impact Fund Litigation			Hance Sheet			
ASSETS AND OTHER DEBITS 01					Impact Aid Fund	
ASSETS AND OTHER DEBITS 01						
1 Cash & Investments (101-119) Less Warrants Payable (620) 143,150.00 143,150.00 143,150.00 143,150.		ASSETS, LIABILITIES, AND FUND BALANCE	(24)	(25)	(26)	(27)
04 Receivables from Other Funds (160-179) 05 Due From Other Governments (180) 06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Prepaid Expenses (240) 90 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 21 Deferred Outflows (501) LIABILITIES 143,150.00 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 5 36 Deferred Inflows (680) FUND BALANCE/EQUITY 143,150.00 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 143,150.00 52 TOTAL FUND BALANCE/EQUITY 143,150.00	ASS	ETS AND OTHER DEBITS				
05 Due From Other Governments (180)	01	Cash & Investments (101-119) Less Warrants Payable (620)			143,150.00	
06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 21 Deferred Outflows (501) LIABILITIES 143,150.00 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 5 36 Deferred Inflows (680) FUND BALANCE/EQUITY 143,150.00 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 143,150.00 52 TOTAL FUND BALANCE/EQUITY 143,150.00	04	Receivables from Other Funds (160-179)				
1	05	Due From Other Governments (180)				
08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 143,150.00 DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 143,150.00 52 TOTAL FUND BALANCE/EQUITY 143,150.00	06	Other Current Assets (190-210)				
Deposits (250)	07	Inventories (220 & 230)				
20 TOTAL ASSETS AND OTHER DEBITS 143,150.00	08	Prepaid Expenses (240)				
DEFERRED OUTFLOWS	09	Deposits (250)				
Deferred Outflows (501)	20	TOTAL ASSETS AND OTHER DEBITS			143,150.00	
LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611)	DE	FERRED OUTFLOWS				
22 Payable to Other Funds (601-606)	21	Deferred Outflows (501)				
23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 143,150.00 52 TOTAL FUND BALANCE/EQUITY 143,150.00	LIA	BILITIES				
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 48 Fund Balance for Budget 143,150.00 52 TOTAL FUND BALANCE/EQUITY 143,150.00	22	Payable to Other Funds (601-606)				
27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 90 36 Deferred Inflows (680) 90 FUND BALANCE/EQUITY 90 37 Reserve for Inventories (951) 90 38 Reserve for Encumbrances (953) 90 48 Fund Balance for Budget 143,150.00 52 TOTAL FUND BALANCE/EQUITY 143,150.00	23	Due to Other Governments (611)				
35 TOTAL LIABILITIES	25	Other Current Liabilities (621-679)				
DEFERRED INFLOWS Deferred Inflows (680) 36 Deferred Inflows (680) Image: Comparison of the properties of the properti	27	Other Liabilities (690 - 699)				
36 Deferred Inflows (680)	35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 38 Fund Balance for Budget 143,150.00 52 TOTAL FUND BALANCE/EQUITY 143,150.00	DE	FERRED INFLOWS				
37 Reserve for Inventories (951)	36	Deferred Inflows (680)				
38 Reserve for Encumbrances (953) 143,150.00 48 Fund Balance for Budget 143,150.00 52 TOTAL FUND BALANCE/EQUITY 143,150.00	FUI	ND BALANCE/EQUITY				
48 Fund Balance for Budget 143,150.00 52 TOTAL FUND BALANCE/EQUITY 143,150.00	37	Reserve for Inventories (951)				
52 TOTAL FUND BALANCE/EQUITY 143,150.00	38	Reserve for Encumbrances (953)				
	48	Fund Balance for Budget			143,150.00	
TO THE WAY WAY AND WAY AND WAY AND THE WAY	52	TOTAL FUND BALANCE/EQUITY			143,150.00	
53 TOTAL LIABILITIES AND FUND BALANCE 143,150.00	53	TOTAL LIABILITIES AND FUND BALANCE			143,150.00	



44 Rosebud County 0790 Forsyth Elem

	- Du	nance Sheet			
		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
				Endowment Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,135.00	102,028.00		
02	Taxes Receivable - Real and Personal (120-149)	929.00			
03	Taxes Receivable - Protested (150-159)	114.00			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	14,178.00	102,028.00		
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)	1,043.00			
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	3,209.00			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	9,926.00	102,028.00		
52	TOTAL FUND BALANCE/EQUITY	13,135.00	102,028.00		
53	TOTAL LIABILITIES AND FUND BALANCE	14,178.00	102,028.00		



FY2015-16

44 Rosebud County 0790 Forsyth Elem

	Di	mance Sneet			
		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,326.00	14,187.00		
02	Taxes Receivable - Real and Personal (120-149)		16.00		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	4,326.00	14,203.00		
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)		16.00		
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	4,326.00	14,187.00		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	4,326.00	14,187.00		
53	TOTAL LIABILITIES AND FUND BALANCE	4,326.00	14,203.00		



FY2015-16

44 Rosebud County 0790 Forsyth Elem

Miscellaneous Enterprise Fund Park Processing Internal Service Park Processing Internal Serv			lance Sheet			
ASSETS AND OTHER DEBITS 01 Cash & Investments (101-119) Less Warrants Payable (620) 43 Receivables from Other Funds (160-179) 55 Due From Other Funds (160-179) 66 Other Current Assets (190-210) 67 Inventories (220 & 230) 68 Prepaid Expenses (240) 69 Deposits (250) 10 Land and Land Improvements (311-322) 11 Buildings and Building Improvements (331 & 332) 12 Machinery and Equipment (341 & 342) 13 Construction Work in Progress (351) 20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 14 Deferred Outflows (801) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690-699) 28 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 31 Net Pension Liability (770) 33 PUTAL ALBILITIES 34 Compensated Absences Payable (760) 35 PUTAL LIABILITIES 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Kelated Debt 51 TOTAL FUND BALANCE/EQUITY				Internal Service	Internal Service	Transportation
O		ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
04 Receivables from Other Funds (160-179)	ASS	ETS AND OTHER DEBITS				
Discrimination Disc	01	Cash & Investments (101-119) Less Warrants Payable (620)				
06	04	Receivables from Other Funds (160-179)				
107 Inventories (220 & 230)	05	Due From Other Governments (180)				
08	06	Other Current Assets (190-210)				
10	07	Inventories (220 & 230)				
10	08	Prepaid Expenses (240)				
11 Buildings and Building Improvements (331 & 332)	09	Deposits (250)				
12 Machinery and Equipment (341 & 342)	10	Land and Land Improvements (311-322)				
13 Construction Work in Progress (351)	11	Buildings and Building Improvements (331 & 332)				
20 TOTAL ASSETS AND OTHER DEBITS	12	Machinery and Equipment (341 & 342)				
Deferred Outflows (501)	13	Construction Work in Progress (351)				
Deferred Outflows (501)	20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES	DEF	TERRED OUTFLOWS				
22	21	Deferred Outflows (501)				
23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS State of the compensation of the compensatio	LIA	BILITIES				
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 28 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 31 Compensated Absences Payable (760) 32 Net Pension Liability (770) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES 36 Deferred Inflows (680) 57 FUND BALANCE/EQUITY 58 Reserve for Encumbrances (953) 40 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	22	Payable to Other Funds (601-606)				
27 Other Liabilities (690 - 699) 28 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 31 Compensated Absences Payable (760) 32 TOTAL LIABILITIES 33 Net Pension Liability (770) 35 TOTAL LIABILITIES 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	23	Due to Other Governments (611)				
29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 31 Compensated Absences Payable (760) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	25	Other Current Liabilities (621-679)				
30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	27	Other Liabilities (690 - 699)				
32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	29	Notes Payable - Noncurrent (720)				
33 Net Pension Liability (770)	30	Lease Obligations Payable (730)				
35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	32	Compensated Absences Payable (760)				
DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	33	Net Pension Liability (770)				
36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	DEF	TERRED INFLOWS				
38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	36	Deferred Inflows (680)				
41 Unrestricted Net Assets (940) 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	FUN	D BALANCE/EQUITY				
50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	38	Reserve for Encumbrances (953)				
52 TOTAL FUND BALANCE/EQUITY	41	Unrestricted Net Assets (940)				
	50	Invested in Capital Assets, Net of Related Debt				
53 TOTAL LIABILITIES AND FUND BALANCE	52	TOTAL FUND BALANCE/EQUITY				
	53	TOTAL LIABILITIES AND FUND BALANCE				



44 Rosebud County 0790 Forsyth Elem

	Buttine bleet				
		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
	ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)
ASS	ETS AND OTHER DEBITS	(1)	. ,		X · /
01	Cash & Investments (101-119) Less Warrants Payable (620)		18,138.00		
04	Receivables from Other Funds (160-179)		10,130.00		
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)		997.00		
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		19,135.00		
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)		19,135.00		
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		19,135.00		
53	TOTAL LIABILITIES AND FUND BALANCE		19,135.00		



FY2015-16

44 Rosebud County 0790 Forsyth Elem

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
	ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,468.00	1,009,397.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,468.00	1,009,397.00		
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		45,704.00		
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	4,468.00	963,693.00		
52	TOTAL FUND BALANCE/EQUITY	4,468.00	1,009,397.00		
53	TOTAL LIABILITIES AND FUND BALANCE	4,468.00	1,009,397.00		



FY2015-16

44 Rosebud County 0790 Forsyth Elem

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	98,728.00	51,165.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	98,728.00	51,165.00		
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	20,367.00	51,165.00		
25	Other Current Liabilities (621-679)	78,361.00			
35	TOTAL LIABILITIES	98,728.00	51,165.00		
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	98,728.00	51,165.00		



FY2015-16

44 Rosebud County 0790 Forsyth Elem

		Agency - A	Agency - B	Agency - C	Agency - D
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUI	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



FY2015-16

44 Rosebud County 0790 Forsyth Elem

		Agency - E	Cafeteria/Flex Plan Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASS	ETS AND OTHER DEBITS			
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	D BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County 0790 Forsyth Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

PRC		ncing Sources and Residual Equity Transfers In:		Fund Code 01	
PRC	Revenue		2015 Value	2016 Value	
	1111 District Levy -	Real Property	505,786.86	485,142.00	
	1112 District Levy -	Personal Property	19,944.00	18,764.00	
	1117 District Levy -	Distn of Pr Yr's Prot/Dlq Taxes	13,297.00	7,686.00	
	1190 Penalties and Ir	nterest on Taxes	0.00	561.00	
	1510 Interest Earning	gs	2,425.00	3,118.00	
	1900 Other Revenue	from Local Sources	468.00	1,074.40	
	3110 Direct State Aid	i	719,302.92	728,995.77	
	3111 Quality Educate	or	66,613.72	76,501.98	
	3112 At Risk Studen	t	8,477.80	8,051.92	
	3113 Indian Education	on For All	5,467.20	5,449.68	
	3114 American India	n Achievement Gap	3,800.00	2,870.00	
	3115 State Spec Ed A	Allowable Cost Pymt to Districts	40,803.00	39,463.20	
	3116 Data For Achie	vement	4,020.00	5,220.00	
	3118 Natural Resource	ce Development	5,125.87	8,184.14	
	3120 State Guarantee	ed Tax Base Aid	197,481.90	195,584.77	
	3444 State School Bl	ock Grant	240,663.14	240,663.14	
	3446 SB96 Block Gr	ant Reimbursement	13,337.59	0.00	
	5300 Operating Tran	sfers from Other Funds	578.00	0.00	
	6100 Material Prior I	Period Revenue Adjustments	1,607.00	5,872.00	
Րotal Cւ		Period Revenue Adjustments r Financing Sources and Residual Equity Transfers In:	1,607.00	5,872.00 1,833,202.00	
	urrent Revenues, Other	•			
	urrent Revenues, Other	r Financing Sources and Residual Equity Transfers In: Financing Uses and Residual Equity Transfers Out:		1,833,202.00	
Current	urrent Revenues, Other t Expenditures, Other I Program Function	r Financing Sources and Residual Equity Transfers In: Financing Uses and Residual Equity Transfers Out:	1,849,199.00	1,833,202.00 Fund Code 01	
Current	t Expenditures, Other I Program Function 1XX Regular Educat	r Financing Sources and Residual Equity Transfers In: Financing Uses and Residual Equity Transfers Out: Object	1,849,199.00	1,833,202.00 Fund Code 01	
Current	t Expenditures, Other I Program Function 1XX Regular Educat	r Financing Sources and Residual Equity Transfers In: Financing Uses and Residual Equity Transfers Out: Object ion Programs - Elementary/Secondary	1,849,199.00	1,833,202.00 Fund Code 01 2016 Value	
Current	t Expenditures, Other I Program Function 1XX Regular Educat	r Financing Sources and Residual Equity Transfers In: Financing Uses and Residual Equity Transfers Out: Object ion Programs - Elementary/Secondary instruction	1,849,199.00 2015 Value	1,833,202.00 Fund Code 01 2016 Value	
Current	t Expenditures, Other I Program Function 1XX Regular Educat	r Financing Sources and Residual Equity Transfers In: Financing Uses and Residual Equity Transfers Out: Object ion Programs - Elementary/Secondary instruction 1XX Personal Services - Salaries	1,849,199.00 2015 Value 847,610.00	1,833,202.00 Fund Code 01 2016 Value 848,825.00 150,743.00	
Current	t Expenditures, Other I Program Function 1XX Regular Educat	r Financing Sources and Residual Equity Transfers In: Financing Uses and Residual Equity Transfers Out: Object ion Programs - Elementary/Secondary instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	1,849,199.00 2015 Value 847,610.00 177,299.00	1,833,202.00 Fund Code 01 2016 Value 848,825.00 150,743.00 6,668.00	
Current	t Expenditures, Other I Program Function 1XX Regular Educat	r Financing Sources and Residual Equity Transfers In: Ginancing Uses and Residual Equity Transfers Out: Object ion Programs - Elementary/Secondary IXX Personal Services - Salaries 2XX Personal Services - Employee Benefits 4XX Purchased Property Services	1,849,199.00 2015 Value 847,610.00 177,299.00 2,434.00	1,833,202.00 Fund Code 01 2016 Value 848,825.00 150,743.00 6,668.00 5,107.00	
Current	turrent Revenues, Other I t Expenditures, Other I Program Function 1XX Regular Educat 1XXX I	Financing Sources and Residual Equity Transfers In: Financing Uses and Residual Equity Transfers Out: Object ion Programs - Elementary/Secondary instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 4XX Purchased Property Services 5XX Other Purchased Services	1,849,199.00 2015 Value 847,610.00 177,299.00 2,434.00 6,118.00	1,833,202.00 Fund Code 01 2016 Value 848,825.00 150,743.00 6,668.00 5,107.00	
Current	turrent Revenues, Other I t Expenditures, Other I Program Function 1XX Regular Educat 1XXX I	r Financing Sources and Residual Equity Transfers In: Financing Uses and Residual Equity Transfers Out: Object ion Programs - Elementary/Secondary instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials	1,849,199.00 2015 Value 847,610.00 177,299.00 2,434.00 6,118.00	1,833,202.00 Fund Code 01 2016 Value 848,825.00 150,743.00 6,668.00 5,107.00 59,206.00	
Current	turrent Revenues, Other I t Expenditures, Other I Program Function 1XX Regular Educat 1XXX I	r Financing Sources and Residual Equity Transfers In: Cinancing Uses and Residual Equity Transfers Out: Object ion Programs - Elementary/Secondary instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials upport Services - Students	1,849,199.00 2015 Value 847,610.00 177,299.00 2,434.00 6,118.00 23,620.00	1,833,202.00 Fund Code 01 2016 Value 848,825.00 150,743.00 6,668.00 5,107.00 59,206.00 27,353.00	
Current	turrent Revenues, Other I t Expenditures, Other I Program Function 1XX Regular Educat 1XXX I	Financing Sources and Residual Equity Transfers In: Financing Uses and Residual Equity Transfers Out: Object ion Programs - Elementary/Secondary instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials upport Services - Students 1XX Personal Services - Salaries	1,849,199.00 2015 Value 847,610.00 177,299.00 2,434.00 6,118.00 23,620.00 22,552.00	1,833,202.00 Fund Code 01 2016 Value 848,825.00 150,743.00 6,668.00 5,107.00 59,206.00 27,353.00 6,508.00	
Current	turrent Revenues, Other I t Expenditures, Other I Program Function 1XX Regular Educat 1XXX I	Financing Sources and Residual Equity Transfers In: Financing Uses and Residual Equity Transfers Out: Object ion Programs - Elementary/Secondary IXX Personal Services - Salaries 2XX Personal Services - Employee Benefits 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials upport Services - Students 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	1,849,199.00 2015 Value 847,610.00 177,299.00 2,434.00 6,118.00 23,620.00 22,552.00 414.00	1,833,202.00 Fund Code 01 2016 Value 848,825.00 150,743.00 6,668.00 5,107.00 59,206.00 27,353.00 6,508.00 87.00	
Current	t Expenditures, Other I Program Function 1XX Regular Educat 1XXX I	Financing Sources and Residual Equity Transfers In: Financing Uses and Residual Equity Transfers Out: Object in Object in Programs - Elementary/Secondary instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials upport Services - Students 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 5XX Other Purchased Services	1,849,199.00 2015 Value 847,610.00 177,299.00 2,434.00 6,118.00 23,620.00 22,552.00 414.00 87.00	1,833,202.00 Fund Code 01 2016 Value 848,825.00 150,743.00 6,668.00 5,107.00 59,206.00 27,353.00 6,508.00 87.00	
Current	t Expenditures, Other I Program Function 1XX Regular Educat 1XXX I	Financing Sources and Residual Equity Transfers In: Financing Uses and Residual Equity Transfers Out: Object ion Programs - Elementary/Secondary IXX Personal Services - Salaries 2XX Personal Services - Employee Benefits 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials upport Services - Students 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 5XX Other Purchased Services 6XX Supplies and Materials	1,849,199.00 2015 Value 847,610.00 177,299.00 2,434.00 6,118.00 23,620.00 22,552.00 414.00 87.00	1,833,202.00 Fund Code 01 2016 Value 848,825.00 150,743.00 6,668.00 5,107.00 59,206.00 27,353.00 6,508.00 87.00 112.00	
Current	t Expenditures, Other I Program Function 1XX Regular Educat 1XXX I	Financing Sources and Residual Equity Transfers In: Financing Uses and Residual Equity Transfers Out: Object ion Programs - Elementary/Secondary IXX Personal Services - Salaries 2XX Personal Services - Employee Benefits 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials upport Services - Students 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 5XX Other Purchased Services 6XX Supplies and Materials 4XX Personal Services - Employee Benefits 5XX Other Purchased Services 6XX Supplies and Materials 4445 4451 4561 4651 4	2015 Value 847,610.00 177,299.00 2,434.00 6,118.00 23,620.00 22,552.00 414.00 87.00 0.00	1,833,202.00 Fund Code 01	



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County

0790 Forsyth Elem

urrent Expendi	tures, Other Fir	nancing Uses and Residual Equity Transfers Out:		Fund Code 02
RC Prograi	n Function	Object	2015 Value	2016 Value
		5XX Other Purchased Services	175.00	175.00
		6XX Supplies and Materials	4,774.00	5,335.00
	23XX Sup	pport Services - General Administration		
		1XX Personal Services - Salaries	52,205.00	55,631.00
		2XX Personal Services - Employee Benefits	8,018.00	8,133.00
		3XX Purchased Professional and Technical Services	4,934.00	5,272.00
		5XX Other Purchased Services	9,578.00	8,982.00
		6XX Supplies and Materials	787.00	2,240.00
		8XX Other Expenditures	2,972.00	3,033.00
	24XX Sup	port Services - School Administration		
		1XX Personal Services - Salaries	144,011.00	131,141.00
		2XX Personal Services - Employee Benefits	25,999.00	25,926.00
		5XX Other Purchased Services	1,988.00	3,434.00
		6XX Supplies and Materials	6,897.00	9,171.00
		8XX Other Expenditures	588.00	583.00
	25XX Sup	pport Services - Business		
		1XX Personal Services - Salaries	61,063.00	63,063.00
		2XX Personal Services - Employee Benefits	10,924.00	11,739.00
		3XX Purchased Professional and Technical Services	0.00	1,824.00
		5XX Other Purchased Services	2,683.00	1,703.00
		6XX Supplies and Materials	2,970.00	1,064.00
		8XX Other Expenditures	542.00	576.00
	26XX Ope	eration and Maintenance of Plant Services		
		1XX Personal Services - Salaries	87,373.00	91,270.0
		2XX Personal Services - Employee Benefits	16,239.00	19,732.00
		4XX Purchased Property Services	48,151.00	44,790.00
		5XX Other Purchased Services	25,543.00	27,555.00
		6XX Supplies and Materials	10,143.00	3,481.00
		8XX Other Expenditures	3,486.00	3,495.00
	27XX Stu	dent Transportation Services		
		6XX Supplies and Materials	397.00	375.00
280 Sp	ecial Education	- Local and State		
-	1XXX Ins	truction		
		1XX Personal Services - Salaries	49,790.00	47,926.00
		2XX Personal Services - Employee Benefits	2,737.00	3,807.00
		5XX Other Purchased Services	129.00	0.00
		6XX Supplies and Materials	406.00	2,810.00
	221X Imp	provement of Instruction Services		,
		5XX Other Purchased Services	94.00	0.00
	27XX Stu	dent Transportation Services	<i>y</i>	3.00
			175.00	0.00
		5XX Other Purchased Services	175.00	



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County

0790 Forsyth Elem

Currer	nt Expenditur	res, Other Fi	nancing U	ses and Residual Equity	Transfers Out:			Fund (Code 01
PRC	Program	Function	Object				2015 Value	2016 Val	lue
		62XX Re	sources Tr	ansferred to Other Scho	ol Districts or Cooper	ratives			
			920 Re	sources Transferred to Ot	her School Districts or	Cooperatives	39,328.00	48	,711.00
	710 Schoo	l Sponsored	Extracurr	icular Activities					
		34XX Ex	tracurricu	lar - Activities					
			1XX P	ersonal Services - Salaries	,		5,031.00	4	,037.00
			2XX P	ersonal Services - Employ	ree Benefits		92.00		70.00
			3XX P	urchased Professional and	Technical Services		529.00		0.00
			5XX C	ther Purchased Services			841.00		480.00
			6XX S	upplies and Materials			84.00		0.00
	720 Schoo	l Sponsored	Athletics						
		35XX Ex	tracurricu	lar - Athletics					
			1XX P	ersonal Services - Salaries			26,616.00	27	,775.00
			2XX P	ersonal Services - Employ	ree Benefits		2,021.00	1	,891.00
			4XX P	urchased Property Service	S		28.00		0.00
			5XX C	ther Purchased Services			2,266.00	1	,366.00
			6XX S	upplies and Materials			0.00		173.00
	910 Food 8	Services							
		31XX Foo	od Service	5					
			6XX S	upplies and Materials			32,000.00		0.00
	999 Undis	tributed							
		61XX Op	_	ansfers to Other Funds					
			-	perating Transfers to Other		=	0.00		950.00
otal (Current Expe	nditures, Ot	her Financ	ing Uses and Residual E	quity Transfers Out:		1,820,365.00	1,829	,664.00
				Schedule Of C	<mark>hanges Worksh</mark>	eet		Fund (Code 01
Begin	ning Fund Bal	lance						307,425.00	(1)
Total	Current Rever	nues, Other F	inancing So	ources and Residual Equity	y Transfers In			1,833,202.00	(2)
Total	Current Exper	nditures, Othe	er Financing	g Uses and Residual Equit	y Transfers Out			1,829,664.00	(3)
Increa	se/Decrease o	of Reserve for	Inventorie	s					
,	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
ncrea	se/Decrease o	of Reserve for	Encumbra	nces					
,	This Year	23	3,676.00	Less Last Year	21,594.00	(4b)	2,082.00		
								2,082.00	(4)
Endin	g Fund Baland	ce (1 + 2 - 3 +	+ 4)					313,045.00	(5)



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County 0790 Forsyth Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Currer	t Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	52,272.00	61,667.00
	1112 District Levy - Personal Property	2,465.00	2,854.00
	1190 Penalties and Interest on Taxes	169.00	61.00
	1510 Interest Earnings	859.75	1,047.47
	2220 County On-Schedule Trans Reimb	44,610.78	37,475.46
	3210 State On-Schedule Trans Reimb	44,610.80	37,475.46
	3444 State School Block Grant	7,787.61	7,787.61
	3446 SB96 Block Grant Reimbursement	2,026.06	0.00
Total (Current Revenues, Other Financing Sources and Residual Equity Transfers In:	154,801.00	148,368.00
Currer	at Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 10
PRC	Program Function Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary		
	23XX Support Services - General Administration		
	1XX Personal Services - Salaries	12,436.00	12,902.00
	2XX Personal Services - Employee Benefits	1,838.00	1,994.00
	27XX Student Transportation Services		
	1XX Personal Services - Salaries	90,468.00	88,264.00
	2XX Personal Services - Employee Benefits	12,378.00	17,178.00
	3XX Purchased Professional and Technical Services	1,667.00	838.00
	4XX Purchased Property Services	16,443.00	23,360.00
	5XX Other Purchased Services	10,031.00	9,519.00
	6XX Supplies and Materials	17,386.00	12,526.00
	280 Special Education - Local and State		
	27XX Student Transportation Services		
	1XX Personal Services - Salaries	45.00	60.00
Total (Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	162,692.00	166,641.00



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County 0790 Forsyth Elem

		Schedule Of Cl	<mark>hanges Worksh</mark>	eet		Fund C	Code 10
Beginning Fund Balance						122,456.00	(1)
Total Current Revenues, Other	otal Current Revenues, Other Financing Sources and Residual Equity Transfers In otal Current Expenditures, Other Financing Uses and Residual Equity Transfers Out acrease/Decrease of Reserve for Inventories						(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve	for Encumbrar	ices					
This Year	0.00	Less Last Year	744.00	(4b)	-744.00		
						-744.00	(4)
Ending Fund Balance (1 + 2 -	- 3 + 4)					103,439.00	(5)



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County 0790 Forsyth Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Curren	t Revenues, Other Fi	nancing Sourc	es and Residual Equity Tr	ansfers In:			Fund C	Code 11
PRC	Revenue					2015 Value	2016 Va	alue
	1111 District Levy	- Real Propert	У			36,749.00	37.	,740.00
	1112 District Levy		-			1,602.00		,805.00
	1190 Penalties and	Interest on Tax	xes			76.00		41.00
	1510 Interest Earni	ings				1,378.00	1.	,739.00
Total C	Current Revenues, Oth	ner Financing	Sources and Residual Equ	ity Transfers In:		39,805.00	41	,325.00
<mark>Curren</mark>	t Expenditures, Other	r Financing U	ses and Residual Equity T	ransfers Out:			Fund (Code 11
PRC	Program Functi	on Object				2015 Value	2016 Val	lue
Total C		7XX P	sportation Services roperty and Equipment Acquing Uses and Residual Equ		t:	45,469.00 45,469.00		7,758.00 7,758.00
			Schedule Of Ch	-		2, 11.11	Fund (
Beginr	ning Fund Balance						146,808.00	(1)
Total C	Current Revenues, Othe	er Financing So	ources and Residual Equity	Γransfers In			41,325.00	(2)
Total C	Current Expenditures, (Other Financing	g Uses and Residual Equity	Transfers Out			37,758.00	(3)
Increas	se/Decrease of Reserve	for Inventorie	s					
7	Γhis Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve	for Encumbra	nces					
7	Γhis Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2 -	- 3 + 4)					150,375.00	(5)



FY2015-16

44 Rosebud County

0790 Forsyth Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Current	t Revenues, (Other Financ	ing Sourc	es and Residual Equity T	ransfers In:				Fund C	ode 12
PRC	Revenue							2015 Value	2016 Va	lue
	1621 Lund	ch Sales						52,905.00	45.	,223.00
	1900 Othe	er Revenue fro	om Local S	Sources				6,287.00	2	,723.00
		Food Servic						0.00		207.00
	4550 Fede	eral Child Nut	rition					42,058.00	50	,346.00
Total C	urrent Rever	nues, Other F	inancing	Sources and Residual Eq	uity Transfe	rs In:		101,250.00	98	,499.00
Current	t Expenditur	es, Other Fin	nancing Us	ses and Residual Equity T	<mark>Fransfers Ou</mark>	ıt:			Fund (Code 12
PRC	Program 910 Food S	Function Services	Object					2015 Value	2016 Val	lue
		31XX Foo	d Services	;						
			1XX Po	ersonal Services - Salaries				69,240.00	70	,475.00
			2XX Po	ersonal Services - Employe	ee Benefits			21,953.00	24	,551.00
		4XX Purchased Property Services								0.00
	5XX Other Purchased Services							510.00		882.00
	6XX Supplies and Materials						7,411.00	1,997.00		
				ther Expenditures				252.00		252.00
Total C	urrent Expe	nditures, Oth	er Financ	ing Uses and Residual Eq	quity Transf	ers Out	:	99,381.00		,157.00
				Schedule Of Cl	<mark>hanges W</mark>	<mark>orks</mark>	heet		Fund (Code 12
Beginn	ning Fund Bal	ance							15,166.00	(1)
Total C	Current Reven	ues, Other Fi	nancing So	ources and Residual Equity	Transfers In				98,499.00	(2)
Total C	Current Expen	ditures, Other	r Financing	g Uses and Residual Equity	y Transfers O	ut			98,157.00	(3)
Increas	se/Decrease of	f Reserve for	Inventorie	3						
Т	This Year		0.00	Less Last Year	(0.00	(4a)	0.00		
Increas	se/Decrease of	f Reserve for	Encumbra	nces						
Т	This Year		0.00	Less Last Year	(0.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balanc	e (1 + 2 - 3 +	4)						15,508.00	(5)



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County 0790 Forsyth Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Curre	nt Revenues,	Other Financ	ing Sources and Residual Equity Transfers In:		Fund Code 14
PRC	Revenue			2015 Value	2016 Value
	1510 T			002.00	1 012 00
		erest Earnings	A DOMESTICAL CONTRACTOR OF THE	993.00	1,013.00
	2240 Cou	inty Retiremei	nt Distribution	219,165.00	251,141.00
Total (Current Reve	nues, Other I	Financing Sources and Residual Equity Transfers In:	220,158.00	252,154.00
Curre	nt Expenditu	res, Other Fir	nancing Uses and Residual Equity Transfers Out:		Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regu	ılar Educatio	n Programs - Elementary/Secondary		
		1XXX Ins	truction		
			2XX Personal Services - Employee Benefits	140,861.97	135,448.94
		21XX Sup	port Services - Students		
			2XX Personal Services - Employee Benefits	3,710.05	4,364.78
		221X Imp	rovement of Instruction Services		
			2XX Personal Services - Employee Benefits	2,309.24	2,301.83
		222X Edu	cational Media Services		
			2XX Personal Services - Employee Benefits	5,705.25	6,779.11
		23XX Sup	port Services - General Administration		
			2XX Personal Services - Employee Benefits	10,634.16	10,935.97
		24XX Sup	port Services - School Administration		
			2XX Personal Services - Employee Benefits	24,242.52	21,247.21
		25XX Sup	port Services - Business		
			2XX Personal Services - Employee Benefits	10,045.54	10,063.11
		26XX Ope	eration and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	14,373.83	14,564.16
		27XX Stu	dent Transportation Services		
			2XX Personal Services - Employee Benefits	14,882.99	14,084.49
	280 Specia	al Education	- Local and State		
		1XXX Ins	truction		
			2XX Personal Services - Employee Benefits	8,191.01	7,647.66
		27XX Stu	dent Transportation Services		
			2XX Personal Services - Employee Benefits	7.40	9.57
	710 Schoo	l Sponsored l	Extracurricular Activities		
		34XX Ext	racurricular - Activities		
			2XX Personal Services - Employee Benefits	827.66	644.19
	720 Schoo	ol Sponsored A	Athletics		
		35XX Ext	racurricular - Athletics		
			2XX Personal Services - Employee Benefits	4,378.63	4,432.12



FY2015-16

44 Rosebud County

0790 Forsyth Elem

Curren	ıt Expenditur	es, Other Fin	ancing Us	es and Residual Equity T	ransfers Out:			Fund C	Code 14
PRC	Program	Function	Object				2015 Value	2016 Val	lue
	910 Food 8	Services							
		31XX Food	d Services						
			2XX Pe	ersonal Services - Employe	ee Benefits		11,390.75	11	,245.86
Total (Current Expe	nditures, Oth	er Financ	ing Uses and Residual Eq	uity Transfers Out:		251,561.00	243	,769.00
				Schedule Of Cl	nanges Worksh	eet		Fund C	Code 14
Begin	ning Fund Bal	ance						124,879.00	(1)
Total	Current Reven	nues, Other Fir	nancing So	urces and Residual Equity	Transfers In			252,154.00	(2)
Total	Current Expen	ditures, Other	Financing	Uses and Residual Equity	Transfers Out			243,769.00	(3)
Increa	se/Decrease of	f Reserve for l	Inventories	;					
,	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease o	f Reserve for I	Encumbra	nces					
,	This Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balanc	ce (1 + 2 - 3 +	4)					133,264.00	(5)



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County

0790 Forsyth Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:	Fund Code 15	
PRC Revenue	2016 Value	
005 Medicaid		
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	61,651.00	
016 Aggregate Reim/Indirects		
1900 Other Revenue from Local Sources	313.00	
316 Title I Improving Basic Programs		
4200 Title I, Part A, Improving Basic Programs	96,873.00	
415 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)		
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	23,503.00	
6100 Material Prior Period Revenue Adjustments	126.00	
776 IDEA Part B (Trans from Coop)		
5700 Resources Transferred from Other School Districts or Cooperatives	104,551.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	287,017.00	
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 1
PRC Program Function Object	2015 Value	2016 Value
005 Medicaid		
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
3XX Purchased Professional and Technical Services		58,543.0
005 Subtotal		58,543.0
016 Aggregate Reim/Indirects		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials		3,500.0
25XX Support Services - Business		
5XX Other Purchased Services		50.0
6XX Supplies and Materials		4,254.0
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
3XX Purchased Professional and Technical Services		900.0
5XX Other Purchased Services		104.0
221X Improvement of Instruction Services		
		400.0



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County

0790 Forsyth Elem

Curi	ent Expenditui	es, Other Fir	ancing Uses and Residual Equity Transfers Out:		Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
316	Title I Improv	ing Basic Pro	grams		
	420 Title l	, Part A, Imp	roving Basic Programs		
		1XXX Ins	truction		
			1XX Personal Services - Salaries		68,831.00
			2XX Personal Services - Employee Benefits		27,360.00
		221X Imp	rovement of Instruction Services		
			5XX Other Purchased Services	_	702.00
			316 Subtotal		96,893.00
415	Title VI, Part	B, Subpart 2,	Rural Low-Income(RLI)		
	420 Title l	, Part A, Imp	roving Basic Programs		
		1XXX Ins	truction		
			1XX Personal Services - Salaries		10,447.00
			2XX Personal Services - Employee Benefits		1,306.00
			5XX Other Purchased Services		175.00
			6XX Supplies and Materials		2,734.00
	430 Title l	I, Part A, Te	acher & Principal Training & Recruiting Fund		
		221X Imp	rovement of Instruction Services		
			3XX Purchased Professional and Technical Services		1,269.00
			5XX Other Purchased Services		6,504.00
			6XX Supplies and Materials		484.00
	437 Title	VI, Part B, Su	bpart 2, Rural Low-Income Schools		
		24XX Sup	port Services - School Administration		
			4XX Purchased Property Services	_	710.00
			415 Subtotal		23,629.00
776	IDEA Part B (Trans from (Coop)		
	456 IDEA	, Part B, Chil	dren with Disabilities		
		1XXX Ins	truction		
			1XX Personal Services - Salaries		51,081.00
			2XX Personal Services - Employee Benefits		31,523.00
		21XX Sup	port Services - Students		
			1XX Personal Services - Salaries		11,825.00
			2XX Personal Services - Employee Benefits	_	10,122.00
			776 Subtotal	=	104,551.00
Tota	l Current Expe	nditures, Oth	er Financing Uses and Residual Equity Transfers Out:	_	292,824.00



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County0790 Forsyth Elem

		Schedule Of Cl	hanges Worksho	eet		Fund C	Code 15		
Beginning Fund Balance						13,433.00	(1)		
Total Current Revenues, C	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In								
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out									
Increase/Decrease of Reserve for Inventories									
This Year	0.00	Less Last Year	0.00	(4a)	0.00				
Increase/Decrease of Rese	erve for Encumbrar	nces							
This Year	1,634.00	Less Last Year	0.00	(4b)	1,634.00				
						1,634.00	(4)		
Ending Fund Balance (1 + 2 - 3 + 4)							(5)		

Project Reporter Summa	aries		
Project Reporter	Revenues	Expenditures	Difference
005 Medicaid	61,651.00	58,543.00	3,108.00
016 Aggregate Reim/Indirects	313.00	9,208.00	-8,895.00
316 Title I Improving Basic Programs	96,873.00	96,893.00	-20.00
415 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	23,629.00	23,629.00	0.00
776 IDEA Part B (Trans from Coop)	104,551.00	104,551.00	0.00
Total	287,017.00	292,824.00	-5,807.00



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County0790 Forsyth Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

Curren	t Revenues, (<mark>)ther Financi</mark>	ing Source	es and Residual Equit	y Transfers In	:			Fund C	Code 21
PRC	Revenue							2015 Value	2016 Va	alue
	1510 Inter	est Earnings						216.00		277.00
		rating Transfe	rs from Ot	her Funds				0.00		950.00
Total C	Current Rever	nues, Other F	inancing S	Sources and Residual	Equity Transf	ers In:		216.00	1	,227.00
Curren	<mark>it Expenditur</mark>	es, Other Fin	<mark>ancing Us</mark>	<mark>es and Residual Equi</mark>	ty Transfers O	ut:			Fund (Code 21
PRC	Program	Function	Object					2015 Value	2016 Va	lue
	999 Undistributed 61XX Operating Transfers to Other Funds									
		61XX Ope		ansters to Other Fund erating Transfers to Otl				579.00		0.00
Total C	Summont Evnor	rditures Oth	•	ng Uses and Residual		fora Ou	4.	<u>578.00</u> <u>578.00</u>		0.00
Total C	urrent Exper	iuitui es, Otii	ei Filialici					378.00		
				Schedule Of	Changes V	Vorks	heet		Fund (Code 21
Begini	ning Fund Bala	ance							24,311.00	(1)
Total (Current Reven	ues, Other Fin	nancing So	urces and Residual Equ	uity Transfers I	n			1,227.00	(2)
Total (Current Expen	ditures, Other	Financing	Uses and Residual Eq	uity Transfers (Out			0.00	(3)
Increas	se/Decrease of	Reserve for I	Inventories							
-	This Year		0.00	Less Last Year		0.00	(4a)	0.00		
Increa	Increase/Decrease of Reserve for Encumbrances									
-	This Year		0.00	Less Last Year		0.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balanc		25,538.00	(5)						



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County 0790 Forsyth Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

Curre	nt Revenues, Other Finan	<mark>icing Sourc</mark>	es and Residual Equity T	Transfers In:			Fund C	code 26
PRC	Revenue					2015 Value	2016 Va	alue
	1510 Interest Earning	S				1,221.00	1.	,611.00
Total (Current Revenues, Other	Financing 8	Sources and Residual Eq	uity Transfers In:		1,221.00	1,	,611.00
Curre	nt Expenditures, Other F	inancing Us	ses and Residual Equity	Transfers Out:			Fund C	Code 26
PRC	Program Function	Object				2015 Value	2016 Val	lue
Total (Current Expenditures, O	0.00		0.00				
			Fund C	Code 26				
Begin	nning Fund Balance						141,539.00	(1)
Total	Current Revenues, Other F	Financing So	ources and Residual Equity	Transfers In			1,611.00	(2)
Total	Current Expenditures, Oth	er Financing	g Uses and Residual Equit	y Transfers Out			0.00	(3)
Increa	ase/Decrease of Reserve fo	r Inventories	S					
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increa	ase/Decrease of Reserve fo	r Encumbra	nces					
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Endin	ng Fund Balance (1 + 2 - 3	+4)					143,150.00	(5)



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County0790 Forsyth Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Curren	<mark>it Revenues, Other F</mark>	<mark>inancing Sourc</mark>	es and Residual Equity T	ransfers In:				Fund C	Code 28		
PRC	Revenue						2015 Value	2016 Va	alue		
	1111 District Lev	y Daal Dropart			45,040.45	42	286.00				
	1112 District Lev	-					2,033.00				
	1190 Penalties an	-					107.00	_			
	1510 Interest Ear						77.00		271.66		
	3281 State Techn	_					1,673.55	1			
Total C	Current Revenues, O	ther Financing	Sources and Residual Equ	uity Transfer	s In:		48,931.00	46	,310.00		
Curren	t Expenditures, Oth	er Financing U	ses and Residual Equity T	Transfers Out	:			Fund (Code 28		
PRC	Program Func	tion Object					2015 Value	2016 Va	lue		
	=	=	ns - Elementary/Secondar	y							
	221X	Improvement									
		1XX P		14,037.00	14	1,646.34 46,310.00 Fund Code 28 2016 Value 14,425.00 1,530.00 0.00 87.00 37,262.00 1,465.00 54,769.00 Fund Code 28 8,385.00 (1)					
		2XX P		1,409.00	1	271.66 1,646.34 46,310.00 Fund Code 28 016 Value 14,425.00 1,530.00 0.00 87.00 37,262.00 1,465.00 54,769.00 Fund Code 28 385.00 (1) 310.00 (2) 769.00 (3)					
		4XX P		2,171.00		1,530.00 0.00 87.00 37,262.00 1,465.00					
		5XX O	ther Purchased Services				302.00		1,530.00 0.00 87.00 37,262.00 1,465.00		
		6XX S	applies and Materials				19,158.00				
		7XX P	coperty and Equipment Acc	quisition			3,635.00	1	,465.00		
Total C	Current Expenditure	s, Other Financ	ing Uses and Residual Eq	quity Transfe	rs Out	:	40,712.00	54,769.00			
			Schedule Of Cl	hanges Wo	orksl	neet		Fund (Code 28		
Begini	ning Fund Balance							18,385.00	(1)		
Total (Current Revenues, Ot	her Financing So	ources and Residual Equity	Transfers In				46,310.00	(2)		
Total (Current Expenditures,	, Other Financing	g Uses and Residual Equity	Transfers Ou	t			54,769.00	(3)		
Increas	se/Decrease of Reserv	ve for Inventorie	S								
-	Γhis Year	0.00	(4a)	0.00							
Increa	se/Decrease of Reserv	ve for Encumbra									
-	Γhis Year	3,209.00	Less Last Year	0.	.00	(4b)	3,209.00				
								3,209.00	(4)		
Ending	g Fund Balance (1 + 2	2 - 3 + 4)		13,135.00	(5)						



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County0790 Forsyth Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Curren	nt Revenues, Othe	<mark>r Financing Sourc</mark>	es and Residual Equity T	ransfers In:			Fund C	ode 29		
PRC	Revenue					2015 Value	2016 Va	lue		
	1510 Interest E	Earnings				829.78	1.	,066.52		
	3445 State Cor	mbined Fund School	ol Block Grant			16,554.48	16	,554.48		
	3447 SB96 Co	ombined Block Gra	nt Reimbursement			1,762.74		0.00		
Total C	Current Revenues,	, Other Financing	Sources and Residual Eq	uity Transfers In:		19,147.00	17.	,621.00		
Curren	nt Expenditures, C	Other Financing U	ses and Residual Equity	Transfers Out:			Fund (Code 29		
PRC	1XX Regular E	unction Object Education Progran KXX Instruction	ns - Elementary/Secondar	ry		2015 Value	2016 Val	lue		
		1XX P	8,636.00		0.00					
		6XX S	6,506.00	0.00 0.00						
	22	1X Improvement	of Instruction Services							
			Other Expenditures			0.00	1,000			
	24	==	ices - School Administrat	ion						
			ersonal Services - Salaries			3,350.00		,010.00		
Total C	Current Expenditu	ares, Other Financ	cing Uses and Residual Ed	quity Transfers Out	:	18,492.00		,010.00		
			Schedule Of C	<mark>hanges Worksl</mark>	neet		Fund (Code 29		
Begin	ning Fund Balance						89,573.00	(1)		
Total	Current Revenues,	Other Financing So	ources and Residual Equity	Transfers In			17,621.00	(2)		
Total	Current Expenditur	res, Other Financin	g Uses and Residual Equity	Transfers Out			3,010.00	(3)		
Increa	se/Decrease of Res	serve for Inventorie	s							
,	This Year	0.00	Less Last Year	0.00	(4a)	0.00				
Increa	se/Decrease of Res	serve for Encumbra	nces							
,	This Year	0.00	Less Last Year	2,156.00	(4b)	-2,156.00				
							-2,156.00	(4)		
Ending	g Fund Balance (1	+ 2 - 3 + 4)					102,028.00	(5)		



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County0790 Forsyth Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

			oo Dun	amg r ana				
Curren	t Revenues, Other Finan	<mark>cing Sourc</mark>	es and Residual Equity Tr	ansfers In:			Fund C	Code 60
PRC	Revenue					2015 Value	2016 Va	alue
	1510 Interest Earnings					1.00		38.00
	1900 Other Revenue fr	rom Local S	Sources			2,241.00	3	,487.00
Total C	urrent Revenues, Other	Financing	Sources and Residual Equ	ity Transfers In:		2,242.00	3.	,525.00
Curren	t Expenditures, Other Fi	nancing U	ses and Residual Equity T	ransfers Out:			Fund (Code 60
PRC	Program Function	Object				2015 Value	2016 Val	lue
	1XX Regular Education	n Progran	ns - Elementary/Secondary	7				
	4XXX Fa	cilities Ac	quisition and Construction	Services				
		4XX P	urchased Property Services			537.00		143.00
		7XX P	roperty and Equipment Acq	uisition		1,507.00		635.00
Total C	urrent Expenditures, Ot	her Financ	ing Uses and Residual Equ	uity Transfers Ou	t:	2,044.00		778.00
			Schedule Of Ch	anges Works	heet		Fund (Code 60
Beginn	ning Fund Balance						1,579.00	(1)
Total (Current Revenues, Other F	inancing So	ources and Residual Equity	Transfers In			3,525.00	(2)
Total C	Current Expenditures, Othe	er Financing	g Uses and Residual Equity	Transfers Out			778.00	(3)
Increas	se/Decrease of Reserve for	Inventorie	s					
٦	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve for	Encumbra	nces					
J	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	+ 4)					4,326.00	(5)



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County 0790 Forsyth Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

			or - Dunuing	iteset ve i u	IIu					
Current	t Revenues, Other Fina	ncing Source	es and Residual Equity Tr	ansfers In:			Fund C	code 61		
PRC	Revenue					2015 Value	2016 Va	lue		
	1111 District Levy - l	Real Property	y			207.00		0.00		
	1510 Interest Earning	gs				121.00		157.00		
Total C	urrent Revenues, Other	Financing	Sources and Residual Equ	ity Transfers In:		328.00		157.00		
Curren	t Expenditures, Other F	inancing Us	ses and Residual Equity T	ransfers Out:			Fund (Code 61		
PRC	Program Function	Object				2015 Value	2016 Val	lue		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 0.00										
Schedule Of Changes Worksheet										
Beginn	ing Fund Balance						14,030.00	(1)		
Total C	Current Revenues, Other	Financing So	ources and Residual Equity	Γransfers In			157.00	(2)		
Total C	Current Expenditures, Oth	ner Financing	g Uses and Residual Equity	Transfers Out			0.00	(3)		
Increas	se/Decrease of Reserve for	or Inventories	3							
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00				
Increas	se/Decrease of Reserve fo	or Encumbrai	nces							
Т	This Year	0.00	Less Last Year	0.00	(4b)	0.00				
							0.00	(4)		
Ending	Fund Balance (1 + 2 - 3	+ 4)					14,187.00	(5)		



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County0790 Forsyth Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 77 - Miscellaneous Internal Service Fund

Currer	nt Revenues, (<mark>Other Financ</mark>	ing Sourc	es and Residual Equity Tra	ansfers In:				Fund C	Code 77
PRC	Revenue							2015 Value	2016 Va	alue
	1510 Inte	rest Earnings						62.00		132.00
		ices Provided	Other Fu	nds				5,890.00	9	,949.00
Total (Current Reve	nues, Other F	inancing	Sources and Residual Equi	ity Transfer	s In:		5,952.00	10	,081.00
Currer	<mark>ıt Expenditur</mark>	es, Other Fin	ancing U	ses and Residual Equity Tr	<mark>ransfers Out</mark>	:			Fund (C <mark>ode 77</mark>
PRC	Program	Function	Object					2015 Value	2016 Val	lue
	920 Enter	prise or Inter	nal Servio	e Programs						
		32XX Ent	erprise Se	rvices						
			4XX P	urchased Property Services				2,050.00		65.00
			5XX O		988.00	1	,027.00			
				638.00	1	,439.00				
Total (Current Expe	nditures, Oth	er Financ	ing Uses and Residual Equ	uity Transfe	rs Out	:	3,676.00	2	,531.00
				Schedule Of Ch	anges Wo	orksl	neet		Fund (Code 77
Begin	ning Fund Bal	ance							11,585.00	(1)
Total	Current Rever	nues, Other Fi	nancing So	ources and Residual Equity T	Γransfers In				10,081.00	(2)
Total	Current Exper	nditures, Other	Financing	g Uses and Residual Equity	Transfers Ou	t			2,531.00	(3)
Increa	se/Decrease o	f Reserve for	Inventorie	s						
	This Year		0.00	Less Last Year	0.	00	(4a)	0.00		
Increa	se/Decrease o	f Reserve for	Encumbra	nces						
	This Year		0.00	Less Last Year	0.	00	(4b)	0.00		
									0.00	(4)
Endin	g Fund Balanc	ce (1 + 2 - 3 +	4)						19,135.00	(5)



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County 0790 Forsyth Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 78 - Self Insurance Fund - Health

Curre	nt Revenues, (<mark>Other Financi</mark>	ing Sourc	es and Residual Equity Tr	ansfers In:			Fund C	Code 78
PRC	Revenue						2015 Value	2016 Va	alue
	1510 Inter	rest Earnings					66.00		87.00
Total (Current Reve	nues, Other F	inancing	Sources and Residual Equ	ity Transfers In:		66.00		87.00
Curre	<mark>nt Expenditur</mark>	es, Other Fin	ancing Us	ses and Residual Equity T	ransfers Out:			Fund (<mark>Code 78</mark>
PRC	Program	Function	Object				2015 Value	2016 Val	lue
	920 Enterp	orise or Inter	nal Servic	e Programs					
		32XX Ente	erprise Se	rvices					
			2XX P	ersonal Services - Employee	Benefits		0.00	7	,721.00
Total (Current Expe	nditures, Oth	0.00	7,721.00					
			reet		Fund (Code 78			
Begin	ning Fund Bal	ance						7,634.00	(1)
Total	Current Reven	ues, Other Fin	nancing So	ources and Residual Equity	Γransfers In			87.00	(2)
Total	Current Expen	ditures, Other	Financing	g Uses and Residual Equity	Transfers Out			7,721.00	(3)
Increa	ase/Decrease o	f Reserve for I	nventorie	S					
	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	ase/Decrease of	f Reserve for I	Encumbra	nces					
	This Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Endin	g Fund Balanc	e (1 + 2 - 3 +	4)					0.00	(5)



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County 0790 Forsyth Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 81 - Private Purpose Trust (spend interest only)

Current	t Revenues, Other Fina	ncing Source	es and Residual Equity T	ransfers In:			Fund C	ode 81				
PRC	Revenue					2015 Value	2016 Va	lue				
	1510 Interest Earning	gs				38.00		50.00				
Total C	urrent Revenues, Other	r Financing	Sources and Residual Eq	uity Transfers In:		38.00		50.00				
Current	t Expenditures, Other F	inancing Us	ses and Residual Equity	Fransfers Out:			Fund C	Code 81				
PRC	Program Function	o Object				2015 Value	2016 Val	ue				
Total C	urrent Expenditures, O	ther Financ	ing Uses and Residual E	quity Transfers Out:		0.00		0.00				
	Schedule Of Changes Worksheet											
Beginn	ing Fund Balance						4,418.00	(1)				
Total C	Current Revenues, Other	Financing So	ources and Residual Equity	Transfers In			50.00	(2)				
Total C	Current Expenditures, Oth	ner Financing	g Uses and Residual Equity	y Transfers Out			0.00	(3)				
Increas	se/Decrease of Reserve fo	or Inventories	3									
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00						
Increas	se/Decrease of Reserve fo	or Encumbra	nces									
Т	This Year	0.00	Less Last Year	0.00	(4b)	0.00						
							0.00	(4)				
Ending	Fund Balance $(1 + 2 - 3)$	+ 4)					4,468.00	(5)				



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County 0790 Forsyth Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

Curren	nt Revenues,	Other Financ	ing Sourc	es and Residual Equity	Transfers In:			Fund C	Code 82
PRC	Revenue						2015 Value	2016 V	alue
	1510 Inte	rest Earnings					6,961.00) 10	,418.00
	5700 Res	ources Transfe	erred from	Other School Districts or	Cooperatives		250,000.00	185	,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:						256,961.00	195	,418.00	
Curren	nt Expenditui	res, Other Fir	ancing U	ses and Residual Equity	Transfers Out:			Fund (Code 82
PRC	Program	Function	Object				2015 Value	2016 Va	lue
	1XX Regu	ılar Educatio	n Progran	ns - Elementary/Seconda	ry				
		21XX Sup	port Serv	ices - Students					
			7XX P	roperty and Equipment Ac	equisition		0.00	37	,099.00
		26XX Ope		d Maintenance of Plant					
			4XX P	urchased Property Service	es		45,918.00	21	,021.00
			7XX P	roperty and Equipment A	equisition		51,716.00	18	3,730.00
	720 Schoo	l Sponsored A							
		35XX Ext		ar - Athletics					
			7XX P	roperty and Equipment A	equisition		0.00	19	,700.00
	910 Food								
		31XX Foo					0.00		
T 4 1 6	N 47	114 041		upplies and Materials	· · · · · · · · · · · · · · · · · · ·		0.00		5,000.00
Total C	Jurrent Expe	nditures, Oth	er Financ	ing Uses and Residual E	quity Transfers Out	i :	97,634.00		2,550.00
				Schedule Of C	<mark>thanges Works</mark> l	heet		Fund (Code 82
Begin	ning Fund Ba	lance						943,000.00	(1)
Total	Current Rever	nues, Other Fi	nancing So	ources and Residual Equit	y Transfers In			195,418.00	(2)
Total (Current Exper	nditures, Other	Financing	g Uses and Residual Equit	y Transfers Out			142,550.00	(3)
Increa	se/Decrease o	of Reserve for	Inventorie	S					
,	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease o	of Reserve for	Encumbra	nces					
,	This Year	45,	704.00	Less Last Year	32,175.00	(4b)	13,529.00		
								13,529.00	(4)
Ending	g Fund Baland	ce (1 + 2 - 3 +	4)					1,009,397.00	(5)



FY2015-16

44 Rosebud County 0790 Forsyth Elem

Detail Expenditure

Fund	Accou	unt		Description	2015 Value	2016 Value
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	48,565.00	45,057.00
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	919,973.00	937,199.00
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	6,656.00	48,135.00
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services	37,207.00	30,288.00
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



FY2015-16

44 Rosebud County

Special Education Reversion

0790 Forsyth Elem

Special Education Allowable Cost Payments:

If (e - f) is > 0, then [(e - f) * 0.75] = reversion

a.	Instructional Block Grant Entitlement	39,463.20
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	39,463.20
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	13,154.40
e.	Minimum Special Education Expenditures to Avoid Reversion $[(c) * (1.33)] + [(d) * (0.33)]$	
		56,827.01
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	103,254.00
g.	Special Education Reversion Amount If $f = 0$ then $c = reversion ELSE$	

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

0.00



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County 0790 Forsyth Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	47,926.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	3,807.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,810.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	48,711.00	0.00	0.00	0.00	0.00
Totals			103,254.00	0.00	0.00	0.00	0.00

103,254.00

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

^{*}Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



FY2015-16

Submit ID: 0790-39424486

44 Rosebud County 0790 Forsyth Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Gove	rnmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
	Land	349,260.00	0.00	0.00	0.00	349,260.00
	Land Improvements	169,436.00	0.00	0.00	0.00	169,436.00
	Buildings	3,694,761.00	0.00	18,730.00	0.00	3,713,491.00
***	Machinery and Equipment	673,935.00	0.00	74,963.00	34,250.00	714,648.00
	Totals at Historical Cost	4,887,392.00	0.00	93,693.00	34,250.00	4,946,835.00
Depreciation						
	Improvement Accum	114,646.00	0.00	0.00	0.00	114,646.00
	Building Accum	1,072,132.00	0.00	0.00	0.00	1,072,132.00
	Machinery and Equipment Accum	303,678.00	0.00	0.00	0.00	303,678.00
	Total Accumulated Depreciation	1,490,456.00	0.00	0.00	0.00	1,490,456.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation		3,396,936.00	0.00	93,693.00	34,250.00	3,456,379.00

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

^{***} Has comments.



Non-bond Long-Term Liabilities

137,996.00

12,287.00

Trustees' Financial Summary FY2015-16 Submit ID: 0790-39424486

44 Rosebud County

0790 Forsyth Elem

Schedule of Changes in Long-Term Liabilities (e) Ending **(f)** (g) Long-Term (a) **(b)** (c) (d) Current **Beginning** New Debt Refunding **Balance Portion** Portion Principal Balance & Other & Other (6/30/2016)Due Due 7/1/2015 Additions **Payments** Reduction [a+b-c-d] FY2017 FY2018 **Governmental Activities *** 0.00 0.00 137,996.00 0.00 150,283.00 Compensated Absences 12,287.00 150,283.00 Total Governmental Activity

0.00

0.00

150,283.00

0.00

150,283.00

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



FY2015-16

44 Rosebud County

0790 Forsyth Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	413,253.00	18,011.00	0.00	431,264.00
Net Pension - TRS	1,348,360.00	241,406.00	0.00	1,589,766.00